IN THE HIGH COURT OF JUDICATURE AT BOMBAY
NAGPUR BENCH : NAGPUR

GIFT TAX REFERENCE NO. 2 OF 2002

Office Notes, Office Memoranda of Coram, appearances, Court's orders or directions and Registrar's orders.	Court's or Judge's orders

CORAM : J. P. DEVADHAR AND
B.P. DHARMADHIKARI, JJ.
JUNE 26, 2007.

Heard Shri Jaiswal, learned counsel for the appellant and Shri Dewani, learned counsel for the respondent.

Shri Jaiswal, learned counsel for the revenue states that the tax effect involved in this reference is Rs.89,480/-.

In view of the smallness of the tax effect involved in this reference and in the light of the judgment of this Court in the case of C.I.T. vs. Pithwa Engineering Works, reported at 276 ITR 519, the reference is returned unanswered.

JUDGE **JUDGE**

*GS.